

**IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS**

FEDERAL TRADE COMMISSION,)
)
)
Plaintiff,) Case No. 03-C-3904
)
v.) Hon. Robert W. Gettleman
)
KEVIN TRUDEAU,)
)
Defendant.)
)
)

EXHIBITS RELATED TO APPOINTMENT OF A RECEIVER

FTC
EXHIBIT A

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS

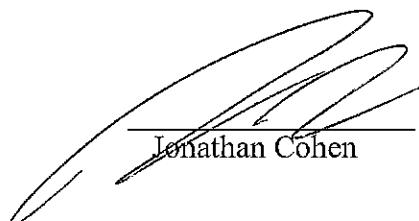
FEDERAL TRADE COMMISSION,)
)
Plaintiff,) Case No. 03-C-3904
)
v.) Hon. Robert W. Gettleman
)
KEVIN TRUDEAU,)
)
Defendant.)
)
)

**DECLARATION OF JONATHAN COHEN
WITH RESPECT TO THE APPOINTMENT OF A RECEIVER**

In accordance with 28 U.S.C. § 1746, I declare under penalty of perjury that the following is true and correct:

- (1) I am co-counsel for Plaintiff Federal Trade Commission ("FTC") in the above-captioned action, and I have personal knowledge of the matters contained herein.
- (2) Attached hereto as **Attachment 1** is a true and correct copy of materials from Robb Evans & Associates LLC regarding its qualifications and experience.
- (3) Attached hereto as **Attachment 2** is a true and correct copy of materials from BKD LLP regarding its qualifications and experience.

Executed on July 29, 2013 in Washington, D.C.



Jonathan Cohen

FTC PXA:1

ROBB EVANS & ASSOCIATES LLC
Fiduciaries, Asset Managers & Consultants

Los Angeles, CA • Las Vegas, NV • Greenwich, CT

VIA ELECTRONIC MAIL

jcohen2@ftc.gov

July 29, 2013

Jonathan Cohen, Esq.
Federal Trade Commission
Enforcement Division, Bureau of Consumer Protection
600 Pennsylvania Avenue, NW, M-8102B
Washington, DC 20580

Dear Mr. Cohen:

Thank you for your telephone call regarding the need for a Receiver in the *Federal Trade Commission v. Kevin Trudeau* matter. We are pleased to present this statement of interest and qualifications for your consideration.

Our firm has served as a Receiver or in other fiduciary capacities in numerous matters on the nomination of the Federal Trade Commission, Commodity Futures Trading Commission, the Securities and Exchange Commission, the Consumer Financial Protection Bureau, and the Department of Justice. Our organization has significant experience in managing and liquidating complex assets located across the United States and globally, and in managing complex administrative issues in multiple jurisdictions. We have successfully marketed and sold hundreds of commercial, industrial, and residential real properties. We do not have any geographical limitations.

We have extensive experience in domestic and international money tracing and asset recovery. Our cases have been litigated before the High Court of Justice in London, the Court of Appeals in the Cayman Islands, the Supreme Court of Vanuatu, and in the Bailiwick of Guernsey (Channel Islands). We have filed successful tracing applications in Australia, Ireland, Liechtenstein, and in multiple Caribbean jurisdictions. A member of our firm has been appointed as a Joint Official Liquidator in the Commonwealth of the Bahamas and as an Interim Receiver in Hong Kong.

Jonathan Cohen, Esq.
July 29, 2012
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Our firm has the experience and capacity to perform extensive forensic accounting, including identifying and tracing complex transactions between related entities and individuals. Following are examples of some of our Federal Court appointments that involved extensive forensic financial reconstruction and offshore entities and assets:

CFTC vs. Nikolai Simon Battoo and BC Capital Group, S.A., et al. Northern District of Illinois 1:12-cv-07127

This case involves hedge funds in which approximately \$400 million was raised through multiple offshore entities. The Receiver has traced assets to the Channel Islands, Switzerland, the Commonwealth of the Bahamas, Hong Kong, and the Cayman Islands. Litigation and asset tracing is ongoing.

FTC vs. J.K. Publications, Inc. et al. Central District of California CV 99 00044 ABC

This was a credit card cramming case where the Receiver traced in excess of \$20 million that was routed to bank accounts in the Cayman Islands, much of which was re-routed to other banks in Grand Cayman, Liechtenstein, the Commonwealth of the Bahamas, and Vanuatu. The Receiver filed tracing applications in multiple jurisdictions and repatriated in excess of \$12 million. Approximately, \$7 million remains in dispute and a ruling from the Supreme Court of Vanuatu to resolve this dispute is imminent.

CFTC vs. Wall Street Underground, Inc. et al. District of Kansas 03-2193-CM

This was an entity that marketed systems for trading commodity futures and options that routed over \$1 million to a bank account in the Cayman Islands. The Receiver repatriated all the funds and satisfied 100% of creditor claims.

FTC vs. Assail, Inc. et al. Western District of Texas WO3 CA007

This was a credit card advance fee scheme where the Receiver traced assets in excess of \$8.3 million that had not been disclosed by the primary defendant. These assets were laundered through five layers of more than 20 entities and individuals.

Jonathan Cohen, Esq.

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FTC vs. DebtWorks, Inc. et al. District of Maryland PJM 03-3317

The operator of this debt counseling and management fraud did not disclose an ownership interest in a large Internet gambling company based in the United Kingdom. The Receiver traced this ownership interest by obtaining records from an entity in Nevis. Subsequent tracing found the stock had been liquidated for \$20.4 million. The Receiver obtained records in the United Kingdom that shows proceeds of the stock sale were transferred to nominees' bank accounts in the United States, Liechtenstein, and Latvia and additional funds went to purchase an island in Belize. The Receiver recovered approximately \$16.9 million of the undisclosed assets.

CFTC vs. Lake Shore Asset Management Limited et al. Northern District of Illinois 07-C-3598

The books and records of these hedge funds were hidden from the government and the Receiver by the primary defendant. The Receiver reconstructed this fraud of approximately \$300 million from paper records turned over by the entity's custodian and records obtained through discovery. The Receiver's asset tracing determined that four hedge funds managed by the primary defendant and organized in the British Virgin Islands and in the Turks & Caicos Islands had margin deposits of approximately \$76 million held by three Futures Commission Merchants in the United Kingdom. The Receiver filed law suits in the United Kingdom and substantially all of the funds were repatriated.

CFTC vs. Forex Liquidity LLC Central District of California SACV 07-01437

This was a foreign exchange dealer and a Futures Commission Merchant that was undercapitalized. Under the guise of trading losses, the defendant transferred \$16.4 million through a dormant broker dealer to an entity in the nation of San Marino. The District Court held the Managing Member of the defendant in contempt for the transferred funds.

FTC vs. IWorks Inc. et al. District of Nevada 2:10-CV-02203

This was an entity promoting free government grants where the Receiver traced \$51.4 million that had not been disclosed by the primary defendant. These assets were laundered through more than 65 entities. Asset tracing is ongoing.

Jonathan Cohen, Esq.

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Mr. Evans' discounted billing rate is \$382.50 per hour. Other Members of our firm and Senior Associates would perform much of the work. The other Members of the LLC have a discounted billing rate of \$301.50 per hour. Discounted billing rates for Senior Associates, including our in-house CPAs, range from \$90 to \$301.50 per hour. These rates reflect a 10% discount from our private sector rates. Out-of-pocket expenses including allocated overhead, if any, are charged without mark up. In the history of our firm, we have never requested an increase in billing rates during the course of a case.

To the extent we are required to travel to Chicago for Court appearances, we agree to waive all fees for travel time.

We can certify to you that neither our firm nor any member of our firm has been subject to disciplinary action by any professional or licensing authority, or been subject to any governmental sanctions.

Enclosed is biographical information for the key persons of the firm. Depending on the nature of the receivership action, one or more of our key persons would be involved. Also enclosed is a list of our fiduciary appointments. If you need any additional information or documentation, we will be pleased to furnish it. Please let me know if you have any questions.

Sincerely,

/s/

Brick Kane
President and
Chief Operating Officer

The Team

The management team works in a closely coordinated manner, each backing up and overlapping the others to provide the optimum balance of skill, experience and economy. While each executive's management focus is mentioned, all normally deal with multiple aspects of any given case. Typically, in cases with extraordinary staffing needs, in terms of expertise, head count or location, we utilize an extensive network of professionals, including other fiduciaries, bankers, and attorneys, with whom we have had considerable experience to supplement our permanent team.

Robb Evans, Chairman

Mr. Evans has been an international and domestic banker and fiduciary for many years. He has been chief executive officer of six banks. He was Trustee managing the United States government's interests in the BCCI matter and Trustee on behalf of the BCCI foreign liquidators. He and the firm have been appointed as a Federal Receiver or Trustee by United States District Courts nationwide and as a Receiver by numerous State Courts. Mr. Evans focuses on strategic matters involved with complex federal regulatory receiverships and with matters involving the management, strategy, sale or liquidation of financial institutions. As Trustee, he has had voting control of banks and bank holding companies and has been approved for that role by the Board of Governors of the Federal Reserve System. He has served as a California Special Deputy Commissioner of Financial Institutions, is Past President of the California Bankers Association and was named California's 2012 "Distinguished Banker of the Year."

Coleen Callahan

Ms. Callahan is an asset manager who specializes in the management, valuation, and disposition of assets in Federal and State receivership estates. Ms. Callahan has over 30 years of banking experience and was formerly a bank chief credit officer, manager of special assets, and a real estate and construction loan officer. Ms. Callahan's assignments have included managing, marketing, and liquidating loan portfolios and other receivables and personal and real property.

Tiffany Chung

Ms. Chung is a Certified Public Accountant who specializes in forensic financial reconstruction. Ms. Chung was an auditor with KPMG and an Audit Manager with Deloitte & Touche LLP where she managed engagements of banks, other financial institutions, public companies, and hedge funds. In many Federal Regulatory assignments, Ms. Chung has analyzed hundreds of thousands of documents to locate diverted and hidden assets for the benefit of defrauded consumers. She has also assisted in the management of Federal receivership assets and claims processing.

Anita Jen, Chief Financial Officer

Ms. Jen is a Certified Public Accountant and is Chief Financial Officer of the firm and the estates under management. Ms. Jen manages and directs the activities of four Certified Public Accountants and staff accountants. She specializes in forensic auditing and assembling financial information from receivership records for court reports and for receivership estate management. Ms. Jen has served as the Controller of an independent bank and as an auditor for Columbia Pictures, Deloitte & Touche, LLP, and Arthur Andersen LLP.

Flora Jen

Ms. Jen is a Certified Public Accountant who specializes in reconstructing mismanaged and incomplete financial records to identify and validate claims for consumer victims and identify potential receivership claims against third parties. She has also managed complex financial operations including commodity trading and import-export trading companies. She was formerly the Controller of a private university. Ms. Jen was also an auditor with Ernst & Young LLP and Deloitte & Touche LLP.

Kenton Johnson, Executive Vice President

Mr. Johnson manages and co-manages Federal Regulatory and State Court Receiverships. His primary activities include evaluating, managing, and liquidating receivership assets and supervising outside attorneys conducting litigation. He directs preparation of the Receiver's initial report in Federal Regulatory actions that is filed in advance of the Preliminary Injunction hearing. Mr. Johnson's asset management activities include supervision marketing, negotiating and approving sale terms, and seeking and obtaining Court approval of sales transactions. Mr. Johnson was formerly a bank chief executive officer and senior credit officer. Mr. Johnson is a founding member of the National Association of Federal Equity Receivers and a Director and past Co-Chair of the California Receiver's Forum.

Brick Kane, President

Mr. Kane manages and co-manages Federal Regulatory and State Court Receiverships. His primary activities include evaluating, managing, and liquidating receivership assets and supervising outside attorneys conducting litigation. He directs preparation of the Receiver's initial report in Federal Regulatory actions that is filed in advance of the Preliminary Injunction hearing. Mr. Kane's case management activities include designing and supervising asset tracing and recovery of fraudulent transfers. To pursue assets as part of a Federal Regulatory Receivership, Mr. Kane has been appointed as a Joint Official Liquidator in the Commonwealth of the Bahamas. Mr. Kane has testified in numerous courts in the United States, the Cayman Islands, and in the nations of Australia and Vanuatu. Mr. Kane was formerly a bank chief operating officer and chief financial officer. Mr. Kane is a founding member of the National Association of Federal Equity Receivers.

S. R. Krishnan, Executive Vice President

Mr. Krishnan has been an international banker since 1965. He started as an officer of the Reserve Bank of India, and became one of the senior executives of State Bank of India where he served until 1981. He was a Member of the Central Credit & Management Committee of an International Bank headquartered in London with a global presence in 72 countries and served in four continents traveling the globe extensively. He co-managed the BCCI Liquidation since 1991 through its global closure in 2012. He focuses primarily on US and international fiduciary assignments. He manages and co-manages International and US banking liquidations, consolidations, mergers & acquisitions, and regulatory assignments. He has been a Fellow of the Institute of Financial Accountants, London and a Fellow of the Chartered Institute of Bankers, London since 1981.

Lillian Lee

Ms. Lee is a Certified Public Accountant who specializes in financial investigations, internal controls, and data management. She is responsible for on-site preservation of investigation documents and manages the subpoena process for Federal Regulatory Receiverships. Ms. Lee develops and manages databases for claims and claimants and interacts with worldwide institutional and individual claimants. Ms. Lee also assists with developing the details of complex distribution plans. She formerly was an auditor with KPMG and Ernst & Young LLP.

Ming S. Lin

Mr. Lin, a Certified Public Accountant, has over 20 years of diversified experience in public and corporate accounting. In addition to specializing in forensic financial reconstruction, he directs business valuations and merger & acquisition analysis on a number of cases. While serving with Deloitte & Touche, Los Angeles/Taipei as a Principal, Mr. Lin headed various projects in cross-border bank acquisition, due-diligence review, and litigation support. He was appointed by a number of international manufacturing companies to investigate management fraud.

M. Val Miller, Secretary & General Counsel

Mr. Miller is a former Associate Chief Counsel of the United States Food and Drug Administration. He served various private sector companies as General Counsel and has managed multiple complex cases on a nationwide basis. Mr. Miller is primarily responsible for controlling litigation costs, negotiating resolutions of disputes short of litigation, and for handling legal transactional matters for the estates. Mr. Miller also evaluates, manages, and arranges for sales of real and personal property assets on a nationwide and international basis. Among the projects he has completed, marketed, and sold are a riverfront lot development, an island in Belize, and a commercial building in Saipan.

Jesun Paik, Executive Vice President

Mr. Paik is based in the New York area and is primarily responsible for the firm's east coast operations and matters involving financial institutions. He specializes in financing and restructuring mechanisms for operating businesses. Mr. Paik is a career international banker and was most recently Vice Chairman of a major commercial bank. Additionally, he was senior advisor to one of the largest Japanese commercial banks and responsible for U.S. investments of a high profile European investment group. He has extensive experience in working in financial centers throughout the Pacific Rim.

Edward Roop

Mr. Roop has a 29 year career in computer operations, application development, and systems design and is the firm's senior information systems manager. He specializes in e-commerce and Internet related technologies. He is primarily responsible for Federal Regulatory forensic activities including preserving hardware, software, and data maintained on defendants' premises and with third-party cloud and co-location facilities.

**ROBB EVANS & ASSOCIATES LLC
REGULATORY ENGAGEMENTS**

Name	Docket No.	Date Appointed	Appointed or Confirmed by:	Court or Location	Brief Description and Status
Fortune Hi-Tech Marketing, Inc., et al. (Receiver)	13-CV-578	24-Jan-13	John W. Darrah	U. S. District Court Eastern District of Kentucky	Appointed to take control of a company allegedly operating an illegal pyramid scheme.
American Business Builders, LLC, et al. (Temporary Receiver)	CV-12-2368-PHX-SRB	6-Nov-12	G. Murray Snow	U. S. District Court District of Arizona	Appointed to take control of companies performing alleged deceptive marketing practices.
BC Capital Group S.A., et al. (Receiver)	1:12-CV-07127	27-Sep-12	Edmond E. Chang	U. S. District Court Northern District of Illinois	Appointed to marshal, hold and manage all assets for the benefit of BC Capital Group clients.
American Mortgage Consulting Group, LLC, et al. (Temporary Receiver)	SACV12-01561.DOC (TPRx)	18-Sep-12	David O. Carter	U. S. District Court Central District of California	Appointed to take control of companies allegedly engaging in an unlawful mortgage relief scheme that preys on financially distressed homeowners by falsely promising a loan modification in exchange for an advance fee.
The Gordon Law Firm, P.C., et al. (Temporary Receiver)	12CV 06147 RSWL (MRWx)	18-Jul-12	Ronald S.W. Lew	U. S. District Court Central District of California	Appointed to take control of companies performing an alleged unlawful mortgage relief scheme that preys on financially distressed homeowners by falsely promising a loan modification in exchange for an advance fee.
North America Marketing and Associates, et al. (Temporary Receiver)	CV-12-914-PHX-DGC	2-May-12	David G. Campbell	U. S. District Court District of Arizona	The Receiver completed all duties and was discharged.
Central Coast Nutraceuticals, Inc. [Real Property only] (Liquidator)	10-C-4981	3-Jan-12	Charles R. Norgle, Sr.	U. S. District Court Northern District of Illinois	Appointed to take control of and liquidate property located in Phoenix, Arizona.
Robert David Kahre [Assets only] (Receiver)	2:05-CR-121 DAE-LRL	12-Dec-11	David Alan Ezra	U. S. District Court District of Nevada	The Liquidator completed all duties and was discharged.
Christian Stanley, Inc., et al. (Receiver)	CV11-07147 GHK (Manx)	1-Sep-11	George H. King	U. S. District Court Central District of California	Appointed to collect assets pursuant to an I.R.S. Judgment.
20/20 Precious Metals, Inc., et al. (Temporary Receiver)	SACV 11-00643 JST (FMOx)	27-Apr-11	Josephine Staton Tucker	U. S. District Court Central District of California	Appointed to take control of companies performing alleged violations of the Commodity Exchange Act. The Temporary Receiver completed all duties and was discharged.
Belfort Capital Ventures, Inc., et al. (Receiver)	2:11-CV-00461 RLH-RJ	29-Mar-11	James C. Mahan	U. S. District Court District of Nevada	Appointed to take control of companies performing alleged deceptive marketing practices.
Ivy Capital, Inc., et al. (Receiver)	2:11-CV-00283 JCM-GWF	22-Feb-11	James C. Mahan	U. S. District Court District of Nevada	Appointed to take control of companies performing alleged deceptive telemarketing practices.
Jeremy Johnson and I Works, Inc., et al. (Receiver)	2:10-CV-02203 RLH-GWF	13-Jan-11	Roger L. Hunt	U. S. District Court District of Nevada	Appointed to take control of the defendants' operations and assets.
James Doulgeris (Receiver)	8:08-CV-00282 SCB-MAP	20-Dec-10	Susan C. Bucklew	U. S. District Court Middle District of Florida	Appointed to collect assets pursuant to a United States Government Judgment.

**ROBB EVANS & ASSOCIATES LLC
REGULATORY ENGAGEMENTS**

Name	Docket No.	Date Appointed	Appointed or Confirmed by:	Court or Location	Brief Description and Status
Howard J. and Linda Award (Receiver)	2:08-CR-108 KJD LRL	16-Nov-10	Kent J. Dawson	U. S. District Court District of Nevada	Appointed to collect assets pursuant to an I.R.S. Judgment. The Receiver completed all duties and was discharged.
The People of the State of California v. N. Iskin, R. Karpman, T. Kogman and A. Yechizkia, et al. (Temporary Receiver)	LA 065077	16-Jul-10	Kathryne Ann Stoltz	Los Angeles County Superior Court	Appointed to take control of business assets and interests of the defendants and related entities. The Receiver completed all duties and was discharged.
Asia Pacific Telecom, Inc., dba Asia Pacific Networks, et al. (Receiver)	10-C-3168	25-May-10	William T. Hart	U. S. District Court Northern District of Illinois	Appointed to take control of companies performing alleged deceptive telemarketing practices.
Best Diamond Funding Corp., et al. (Special Master)	CV-09 2398-CBM(RZx)	11-Feb-10	R. Gary Klausner	U. S. District Court Central District of California	Appointed to calculate the amount of loss each victim suffered.
Dynamic Financial Resolutions, Inc., et al. dba of 2145183 Ontario, Inc. (Temporary Receiver)	09-C-7423	30-Nov-09	John F. Grady	U. S. District Court Northern District of Illinois	Appointed to take control of companies performing alleged deceptive marketing practices. The Receiver completed all duties and was discharged.
John Beck Amazing Profits LLC, et al. (Monitor)	CV-09 01331-CBM(FFMx)	17-Nov-09	Florence-Marie Cooper	U. S. District Court Central District of California	Appointed to monitor the business operations and compliance of monitored defendant's adherence to the terms of the Order.
Homestead Properties, L.P., et al. (Receiver)	SACV 09-01331 CJC (MLGx)	16-Nov-09	Conmac J. Carney	U. S. District Court Central District of California	Appointed to take control of an investment fund alleged to have violated its partnership private placement memorandum.
Gamboa & Company, MPG, LLC, Eplay, LLC, et al. (Receiver)	CGC 09-492027	31-Aug-09	Peter J. Busch	San Francisco County Superior Court	Appointed to take control of companies alleged to have sold securities by means of misrepresentations and omissions of material fact. The Receiver completed all duties and was discharged.
Loss Mitigation Services, Inc., et al. (Receiver)	SACV09-800 DOC(ANx)	18-Aug-09	David O. Carter	U. S. District Court Central District of California	Appointed to take control of companies performing alleged deceptive marketing practices. The Receiver completed all duties and was discharged.
Grant Connect, LLC, et al. (Receiver)	2:09 CV-01349	28-Jul-09	Philip M. Pro	U. S. District Court District of Nevada	Appointed to take control of companies performing alleged deceptive marketing practices. The Receiver completed all duties and was discharged.
LucasLawCenter "incorporated" and Future Financial Services, LLC, et al. (Receiver)	SACV09-770 DOC(ANx)	9-Jul-09	David O. Carter	U. S. District Court Central District of California	Appointed to take control of companies performing alleged deceptive marketing practices. The Receiver completed all duties and was discharged.
Cash Grant Institute, et al. (Temporary Receiver)	09-CV-6239 T	25-Jun-09	Michael A. Telesca	U. S. District Court Western District of New York	Appointed to take control of entities alleged to be performing deceptive telemarketing practices. The Receiver completed all duties and was discharged.
Pricewert LLC dba 3FN.net, et al. (Temporary Receiver)	C-09-2407 RMW	15-Jun-09	Ronald M. Whyte	U. S. District Court Northern District of California	Appointed to assist innocent third parties to obtain copies of their third party content from Defendants' servers. The Receiver completed all duties and was discharged.

**ROBB EVANS & ASSOCIATES LLC
REGULATORY ENGAGEMENTS**

Name	Docket No.	Date Appointed	Appointed or Confirmed by:	Court or Location	Brief Description and Status
Data Medical Capital, Inc. Receivership Defendants: The Financial Group dba Tax Relief ASAP, The Rodis Law Group and Americas Law Group (Receiver)	SACV99-1266 AHS(EEX)	27-May-09	AliceMarie H. Stotler	U. S. District Court Central District of California	Appointed to take control of entities alleged to be operating in violation of a Stipulated Final Judgment and Order. The Receiver completed all duties and was discharged.
Finbar Securities Corp., et al. (Temporary Receiver)	CV09-2325 ODW(VBKx)	3-Apr-09	Otis D. Wright II	U. S. District Court Central District of California	Appointed to take control of a company alleged to have violated Securities Laws.
Home Assure, LLC, et al. (Temporary Receiver)	8:09-CV-547-T- 23TBM	26-Mar-09	Steven D. Merryday	U. S. District Court Middle District of Florida	Appointed to take control of a company performing alleged deceptive marketing practices. The Receiver completed all duties and was discharged.
Richard Paul Denel (Case # 2007-00-0009336) (Receiver)	CC-FMB-700020	27-Feb-09	Rodney A. Cortez	San Bernardino County Superior Court	Appointed to take control of real and personal assets wherever located pursuant to Penal Code Section 186.11.
WG Trading Investors LP, et al. (Receiver)	09-CV- 1749/1750 (GBD)	25-Feb-09	George B. Daniels	U. S. District Court Southern District of New York	Appointed to take control of companies performing alleged fraudulent practices.
National Foreclosure Relief, Inc., et al. (Receiver)	SACV09-1117 DOC(MLGx)	2-Feb-09	David O. Carter	U. S. District Court Central District of California	Appointed to take control of a company performing alleged deceptive marketing practices. The Receiver completed all duties and was discharged.
Atwood & James, LTD, et al. (Temporary Receiver)	09-CV-6032	22-Jan-09	Charles J. Siragusa	U. S. District Court Western District of New York	Appointed to preserve, hold and manage all assets for the benefit of Atwood & James, LTD clients.
Helping Hands of Hope, Inc., et al. (Receiver)	CV-08-0909 PHX JAT	13-May-08	James A. Teilborg	U. S. District Court District of Arizona	Appointed to take control of companies performing alleged deceptive marketing practices. The Receiver completed all duties and was discharged.
Forex Liquidity LLC (Receiver)	SACV 07-01437 CJC (RNBx)	14-Dec-07	Connac J. Carney	U. S. District Court Central District of California	Appointed to preserve, hold and manage all assets for the benefit of Forex Liquidity LLC clients. The Receiver completed all duties and was discharged.
Lake Shore Asset Management Limited, et al. (Temporary Receiver)	07-C-3598	4-Oct-07	Blanche M. Manning	U. S. District Court Northern District of Illinois	Appointed to marshal, preserve and liquidate assets for the benefit of Lake Shore clients.
FTN Promotions, Inc., dba Suntasia, Inc., et al. (Receiver)	8:07-CV1279 T-30TGW	23-Jul-07	James S. Moody, Jr.	U. S. District Court Middle District of Florida	Appointed to take control of companies performing alleged deceptive marketing practices. The Receiver completed all duties and was discharged.
AOB Commerce, Inc., et al. (Receiver)	CV 07-04507 CAS (JCX)	12-Jul-07	Christina A. Snyder	U. S. District Court Central District of California	Seized the offices and took control of companies alleged to be fraudulently offering unregistered securities in an ongoing Ponzi- like scheme. The Receiver completed all duties and was discharged.

**ROBB EVANS & ASSOCIATES LLC
REGULATORY ENGAGEMENTS**

Name	Docket No.	Date Appointed	Appointed or Confirmed by:	Court or Location	Brief Description and Status
The People of the State of California v. Total Framing, Inc. Panca Capital, Inc. (Temporary Receiver)	RIF 135369	8-Mar-07	Michele D. Levine	Riverside County Superior Court	Appointed to take control of business assets and interests of the defendants and related entities. Assets were liquidated, the approved distribution plan was completed and the Receiver was discharged.
The Estate of Gary Scholze (Receiver)	2:06 CV-00114 WKS	18-Jan-07	William K. Sessions III	U. S. District Court District of Vermont	Appointed to liquidate the only asset of the defendant's Estate for the benefit of the victims. The Receiver obtained a payment for an Interest of Possession of a property in Mexico and was discharged.
Global Marketing Group, Inc. et al. (Receiver)	8:06 CV-2272-T-30TGW	12-Dec-06	James S. Moody, Jr.	U. S. District Court Middle District of Florida	Seized the offices and took control of companies processing ACH debits on behalf of merchants who were allegedly engaged in deceptive, abusive or fraudulent sales practices. Receiver completed all duties and was discharged.
Homeland Financial Services, et al. (Receiver)	SACV 06-701 DOC (RNBx)	9-Aug-06	David O. Carter	U. S. District Court Central District of California	Appointed to take control of companies allegedly misrepresenting debt negotiation services. Assets were liquidated and the Receiver was discharged.
Asset Protection Group, Inc., et al. (Receiver)	5:36 CV02-02225 SJG	17-Jul-06	Stephen N. Limbaugh	U. S. District Court Eastern District of Missouri	Seized the offices and took control of companies alleged to be in violation of existing permanent injunction. The Receiver completed all duties and was discharged.
Universal Premium Services, Inc., et al. (Receiver)	CV06-0849 SJO(OPx)	21-Feb-06	S. James Otero	U. S. District Court Central District of California	Seized the offices and took control of companies alleged to be performing deceptive and abusive telemarketing practices. The Receiver completed all duties and was discharged.
High Park Investment Group, Inc., et al. (Receiver)	SACV05 1090 CJC(MLGx)	9-Nov-05	Connac J. Carney	U. S. District Court Central District of California	Seized the offices and took control of a company alleged to be offering the sale of unregistered securities. The Court ordered the Receiver to place the company into bankruptcy. The Receiver was discharged.
The People of the State of California v. Denise Mowbray's Tree Company, Inc., Arrowhead Tree Service, Inc., et al. (Temporary Receiver)	RIF 126145	28-Sep-05	Russell F. Schooling	Riverside County Superior Court	Appointed to take control of business assets and interests of the defendants and related entities who were charged with committing fraud against insurers and the State of California. The Receiver liquidated all business and personal assets, delivered Court Approved payments to the victims, and was discharged.
Longboat Global Funds Management LLC (Receiver)	05 CV-2142-PJH	19-Aug-05	Phyllis J. Hamilton	U. S. District Court Northern District of California	Appointed to preserve and protect the Piranha Capital, L.P. fund's assets. All duties were completed and the Receiver was discharged.
Assets of DebtWorks, Inc., and Andris Pukke (Receiver)	PJM 03-3317	20-Apr-05	Peter J. Messitte	U. S. District Court District of Maryland	Appointed to marshal, conserve, protect and operate Receivership Property.
World Traders Association, Inc., et al. (Receiver)	CV 05-0591 AHM (CTx)	25-Jan-05	A. Howard Matz	U. S. District Court Central District of California	Seized the offices and took control of a company performing alleged deceptive sales practices. All duties were completed and the Receiver was discharged.

**ROBB EVANS & ASSOCIATES LLC
REGULATORY ENGAGEMENTS**

Name	Docket No.	Date Appointed	Appointed or Confirmed by:	Court or Location	Brief Description and Status
U. S. Tour & Remittance, Inc (Special Deputy Commissioner)	n/a	9-Dec-04	Howard Gould, Commissioner	State of California Department of Financial Institutions	Appointed as Agent of the Commissioner in the liquidation and distribution of assets of the company. The liquidation was completed and the appointment was terminated by the Commissioner.
Ohana International, Inc and Financial Solutions (Receiver)	CV 04-01386 RJT (SGIx)	3-Nov-04	Robert J. Timlin	U. S. District Court Central District of California	Appointed to take control of companies operating an alleged Ponzi scheme. The Receiver completed all duties and was discharged.
White Pine Trust Corporation and Richard Mathews (Receiver)	04 CV 2093 J (NLS)	21-Oct-04	John A. Houston	U. S. District Court Southern District of California	Appointed to take control of foreign currency trading firm where defendants allegedly solicited and misappropriated retail customers' funds. The approved distribution process was completed and the Receiver was discharged.
Internet Marketing Group, Inc, et al. (Receiver)	3-04 568	29-Jun-04	Todd J. Campbell	U. S. District Court Middle District of Tennessee	Appointed to take control of companies allegedly misrepresenting franchise or business ventures and violating the FTC do not call list. Assets were liquidated and the Receiver was discharged.
D. W. Heath & Associates, Inc., et al. (Receiver)	CV 04-02949 JFW (Ex)	4-May-04	John F. Walter	U. S. District Court Central District of California	Appointed to take control of companies operating an alleged Ponzi scheme. Assets were liquidated, distributed to all known victims and the Receiver was discharged.
National Consumer Council, Inc., et al. (Receiver)	SACV 04-0474 CJC (JWJx)	3-May-04	Cormac J. Carney	U. S. District Court Central District of California	Appointed to take control of companies allegedly misrepresenting debt reduction services and violating the FTC do not call list.
Wall Street Underground, Inc. et al. (Receiver)	03-2193-CM	18-Mar-04	Carlos Murguia	U. S. District Court District of Kansas	Appointed to take control of a company that marketed systems for trading commodities futures and commodities options. The Receiver completed a distribution to all known victims and was discharged.
Mx Factors, LLC, BBH Resources, LLC; JTL Financial Group, LLC (Receiver)	EDCV 04-1279 VAP (SLGx)	26-Feb-04	Virginia A. Phillips	U. S. District Court Central District of California	Appointed to take control of companies operating an alleged Ponzi scheme. The Receiver completed all duties and was discharged.
Assets of James P. Lewis, Jr., dba Financial Advisory Consultants, et al. (Receiver)	CV 03-9354 ABC (VBKx)	6-Jan-04	Audrey B. Collins	U. S. District Court Central District of California	Appointed to take control of a concern operating an alleged Ponzi. The Receiver completed all duties and was discharged.
Indonesian Bank Restructuring Agency - IBRA (Trustee for U.S. Assets)	(n/a)	18-Nov-03	Ministry of State Owned Enterprises, Indonesia	Jakarta, Indonesia	Appointed by this Indonesian government agency to serve as Trustee to manage certain assets and wind up U.S. matters relative to an Indonesian bank failure. All duties were completed and the Trustee was discharged.
United States of America vs. John Allen Wheeler (Receiver)	9-02-00 AM CR34	15-May-03	John Hannah Jr.	U. S. District Court Eastern District of Texas	Appointed to oversee and administer claims against property forfeited to the United States. The Receiver completed all duties and was discharged.

**ROBB EVANS & ASSOCIATES LLC
REGULATORY ENGAGEMENTS**

Name	Docket No.	Date Appointed	Appointed or Confirmed by:	Court or Location	Brief Description and Status
The People of the State of California v. Mercedes Navarrete et al. in the Matter of La Luz de Oro (Receiver)	BA 240215	18-Feb-03	Tricia Ann Bigelow	Los Angeles County Superior Court	Appointed to identify claimants and to distribute funds to the victims of a pyramid scheme. A consumer redress plan was administered and the funds were distributed. The Receiver was discharged.
United States of America vs. Allen Petty, Jr., aka Al Petty (Receiver)	6:02 CR45	24-Jan-03	John Hannah Jr.	U. S. District Court Eastern District of Texas	Appointed to oversee and administer claims against property forfeited to the United States. The approved claims process was completed and the Receiver was discharged.
Assail, Inc., et al and Infinium, Inc., et al. (Receiver)	W03 CA007	9-Jan-03	Walter S. Smith, Jr.	U. S. District Court Western District of Texas	Appointed to take control of companies performing alleged deceptive marketing practices. The Receiver completed all duties and was discharged.
Jordan Maxwell aka Russell Pine and Victor Varjabedian dba BBCOA, et al. (Receiver)	CV 03-0128 NM (CWx)	8-Jan-03	Nora M. Manella	U. S. District Court Central District of California	Appointed to take control of a company performing alleged deceptive credit repair practices and offering international driving permits. Assets were liquidated and the Receiver was discharged.
Trek Alliance, Inc., et al. (Receiver)	CV 02-9270 JSI (AJWx)	9-Dec-02	J. Spencer Letts	U. S. District Court Central District of California	Appointed to take control of a company performing alleged deceptive marketing practices. The plaintiff and defendants settled the case and the Receiver was discharged.
California Autocare Corporation, et al. (Receiver)	EDCV 02-1229 VAP (SLGx)	14-Nov-02	Virginia A. Phillips	U. S. District Court Central District of California	Seized the offices and took control of a company alleged to be fraudulently offering and selling common stock. A distribution was made to the investors and the Receiver was discharged.
United States of America vs. All Beneficial Interest in a Secured Promissory Note to 38 Unpatented Mining Claims. (Trustee)	CIV S 02 0288 DFL/DAD	16-Aug-02	David F. Levi	U. S. District Court Eastern District of California	Appointed for the purpose of receiving, managing and liquidating property for the protection of the United States. Trustee turned over asset to U.S. Marshall Service per Court Order and was discharged.
Corporate Marketing Solutions, Inc., et al. (Receiver)	CIV 02 L256 PHX RCB	8-Jul-02	Robert C. Broomfield	U. S. District Court District of Arizona	Took control of a company performing alleged deceptive marketing practices. A settlement was reached and the Receiver was discharged.
Healthcare Claims Network, Inc., et al. (Receiver)	CV 4569 MM/M (AJWx)	14-Jun-02	Margaret M. Morrow	U. S. District Court Central District of California	Seized the offices and took control of a company performing deceptive marketing practices. Assets were liquidated and the Receiver was discharged.
FX Advisors, LLC, FX Advisors East, LLC, FX Advisors Pacific, LLC, MAS FX, LLC, et al. (Monitor)	SAVC 02 173 DOC (ANX)	21-Mar-02	David O. Carter	U. S. District Court Central District of California	Appointed to monitor the company's foreign exchange trading operations for compliance with the Courts Order. The company ceased doing business and the Monitor was discharged.
Bigsmart.com L.L.C., et al. (Equity Receiver)	CIV 01 0466 PHX-RBC	21-Mar-01	Robert C. Broomfield	U. S. District Court District of Arizona	Appointed Equity Receiver to administer a redress fund. The distribution was completed and the Receiver was discharged.
American Information Labor Services, Inc., et al. (Temporary Receiver)	CV SAV01 33 AHS (EEx)	9-Jan-01	AliceMarie H. Stotler	U. S. District Court Central District of California	Seized the offices and took control of a company performing an alleged fraud promising government employment. The parties reached a settlement and the Temporary Receiver was discharged.

ROBB EVANS & ASSOCIATES LLC
REGULATORY ENGAGEMENTS

Name	Docket No.	Date Appointed	Appointed or Confirmed by:	Court or Location	Brief Description and Status
RJB Telcom Inc. (Temporary Receiver)	CIV 00 2017 PHX EHC	26-Oct-00	Earl H. Carroll	U. S. District Court District of Arizona	Initially appointed to take control of a major internet adult content website company. Later appointed to monitor the company's compliance with a stipulated preliminary injunction. The parties reached a settlement and the Temporary Receiver was discharged.
W.U.S.C. d.b.a. Titan Business Solutions (Receiver)	CV 00 11324 GAF (CWVx)	25-Oct-00	Gary A. Feess	U. S. District Court Central District of California	Seized the offices and took control of a company performing alleged deceptive sales practices. Company assets were liquidated, a limited consumer redress was administered, and the Receiver was discharged.
United States of America vs. Larry Wilcoxson et al. (Trustee)	CR S 99 0359 DFL	19-Oct-00	David F. Levi	U. S. District Court Eastern District of California	Appointed for the purpose of receiving, managing and liquidating property for the protection of the United States. The Trustee completed all duties and was discharged.
TLC Investments & Trade Co., et al. (Receiver)	SACV 00 960 DOC (EEEx)	4-Oct-00	David O. Carter	U. S. District Court Central District of California	Seized the offices and took control of a company allegedly conducting a real estate investment Ponzi Scheme involving more than 450 properties throughout the country. The Receiver completed all duties and was discharged.
Nationwide Information Service, Inc. (Temporary Receiver)	CV 00 06505 TJH (Ex)	19-Jun-00	Terry J. Hatter, Jr.	U. S. District Court Central District of California	Seized the offices and took control of a company performing alleged deceptive sales practices. The parties reached a settlement and the Temporary Receiver was discharged.
Equinox International, Corporation, Advanced Marketing Seminars, Inc. and BG Enterprises, Inc. (Receiver)	CV S 99 0979 KJD RJJ	20-Apr-00	Kent J. Dawson	U. S. District Court District of Nevada	Initially appointed to prevent asset dissipation of substantial company allegedly involved in an illegal pyramid scheme. Now appointed permanent Receiver to liquidate assets and manage a distribution to consumers. The Receiver completed all duties and was discharged.
AMP Publications, Inc., et al. (Receiver)	SACV 00 112 AHS (ANx)	2-Feb-00	AliceMarie H. Stofer	U. S. District Court Central District of California	Seized the offices and took control of a company performing an alleged fraud by promising employment at home. Company assets were liquidated and the Receiver was discharged.
USCS International, Inc. (Receiver)	98 6327 (LBS)	9-Sep-99	Leonard B. Sand	U. S. District Court Southern District of New York	Appointed to perform an accounting and identify claimants to a SEC settlement fund. Claimant identification was completed and funds were distributed.
J.K. Publications, Inc. et al. (Receiver)	CV 99 00044 ABC (AJWx)	6-Jan-99	Audrey B. Collins	U. S. District Court Central District of California	Appointed to conserve and recover domestic and overseas assets of a \$45 million Internet credit card fraud. The Federal Trade Commission has obtained a 37.5 million judgment in this matter. We identified undisclosed assets approximating \$21 million and have taken steps to freeze those assets in multiple overseas locations. In excess of \$10 million has been repatriated from the Cayman Islands. Other repatriation actions are underway.

**ROBB EVANS & ASSOCIATES LLC
REGULATORY ENGAGEMENTS**

Name	Docket No.	Date Appointed	Appointed or Confirmed by:	Court or Location	Brief Description and Status
The San Francisco Company/Bank of San Francisco (Trustee)	(n/a)	5-Jan-99	The Federal Reserve System of the United States of America	Washington DC	Served as Trustee to hold over 90% of the shares under an agreement with the Federal Reserve. Negotiated a definitive contract of sale to First Banks for \$63 million all cash which closed successfully on December 29, 2000.
Clarendon House, Inc. (Receiver)	CV 98 09262R WMB (AJWX)	2-Dec-98	William Matthew Byrne	U. S. District Court Central District of California	Appointed to take control of business operations and the assets of an alleged large nationwide mail order fraud. The parties reached a settlement where the defendants agreed not to engage in the activities alleged and the Receiver was discharged.
P.T. Bank Dagang Nasional Indonesia (Special Deputy Commissioner of Financial Institutions)	BS 053183	18-Sep-98	John W. Ouderkerk	Los Angeles County Superior Court	Liquidate the assets of a failed Indonesian bank and to administer a claims procedure for domestic creditors. Substantially all of the assets were liquidated and the claims administration procedure and distribution to all eligible claimants were completed. A cash distribution of \$41.4 million was made to the Indonesian government as beneficiary of the bank's residual assets and the Special Deputy was discharged.
American Labor Services, Inc. (Temporary Receiver)	98 0282 LBG (EX)	15-Jan-98	Lourdes G. Baird	U. S. District Court Central District of California	Seized the offices and took control of a company performing an alleged fraud promising government employment. Company was liquidated and Receiver was discharged.
Western Executive Group and Cash Systems U.S.A., Inc. (Receiver)	96 6938 GHK (JGx)	22-Oct-96	George H. King	U. S. District Court Central District of California	Restore business operations on behalf of victims of an Internet Ponzi Scheme who purchased interests in ATMs. The ATMs were largely obsolete. Receivership duties completed and the Receiver was discharged.
First Pension Corporation et al. (Receiver)	94 3144 HLH (IRx)	28-Dec-95	Harry L. Hupp	U. S. District Court Central District of California	Manage recovery of domestic and offshore funds for victims of a \$70 million pension fraud. Distributions to victims totaling \$8.8 million have been made to date. Final property dispositions to close the estate were made and the Receiver was discharged.
Qualified Pensions, Inc. (Receiver)	95 1746 (SSH)	18-Sep-95	Louis F. Oberdonfer	U. S. District Court District of Columbia	Manage the orderly transfer of business operations which included \$378 million in customer assets and recover funds for victims of an \$11 million self-directed IRA administration fraud. Recovered \$7.4 million. Under a time-weighted formula, some victims received over 80% of their stolen funds. All duties were completed and the Receiver discharged.
Bank of Credit and Commerce Int'l, S.A. (Trustee for the United States of America)	91 0655 (JGH)	5-Mar-93	Joyce Hens Green	U. S. District Court District of Columbia	Manage the liquidation of assets forfeited to the United States as successor to the California and New York State Banking Departments. Assets totaling \$350 million were converted and remitted to the US Marshals Service.
Bank of Credit and Commerce Int'l, S.A. (California Special Deputy Superintendent of Banks)	BS 010465	26-Aug-91	Superintendent of Banks of the California State Banking Department	Los Angeles County Superior Court	Manage the liquidation of the California assets seized as part of the largest financial fraud in history. Liquidation completed.

Scope of Robb Evans & Associates LLC

Offshore Asset Recovery

Locating and recovering cash and other assets from foreign jurisdictions has been a successful major activity of the organization since its founding.



FTC PXA:2



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May 17, 2013

Mr. Jonathan Cohen
Attorney
Federal Trade Commission
600 Pennsylvania Avenue NW
M-8102B
Washington, D.C. 20580

Dear Mr. Cohen:

We greatly appreciate the opportunity to provide this forensic accounting proposal to the Federal Trade Commission (the FTC). This contains information relevant to the investigation you have outlined.

We understand this project likely has a significant international component. We have assembled a team of forensic accountants, through our international affiliation with Praxity, AISBL, with a strong desire to assist the FTC. Our team of forensic accountants stands ready to quickly help with this investigation both internationally and in the United States. In particular, we have personnel in countries you have mentioned and/or have conducted investigations in several of them. This may help facilitate the process given several of our Praxity™ forensic accountants have knowledge of local customs, laws and banking procedures.

After reading this, you may need additional information. Certainly do not hesitate if we can supply additional data as you assess this proposal. We would be glad to come to Washington, D.C. to meet with you and your team.

Sincerely,

A handwritten signature in black ink that appears to read "James A. Snyder".

James A. Snyder, J.D., CFE
Managing Partner
816.221.6300
jsnyder@bkd.com

A handwritten signature in black ink that appears to read "Jeffrey R. Roberts".

Jeffrey R. Roberts, CPA, CFE, CFF
Senior Managing Consultant
417.865.8701
jroberts@bkd.com

Firm Profile

BKD, LLP is one of the largest CPA and advisory firms in the United States. Our approximately 2,000 CPAs, advisors and dedicated staff serve clients in all 50 states and clients with operations in more than 40 countries. BKD is ready to provide the Federal Trade Commission (the FTC) with forensic accounting services with the accessibility of a local firm and the focus and resources of a national firm.

As a top-tier firm, we will develop a deep understanding of your needs relevant to this investigation. BKD and its subsidiaries offer clients a variety of services including forensic accounting, as well as audit, tax, risk management, technology and a host of other services.

- ▲ Partners & Principals – Approximately 250
- ▲ Ownership Structure – BKD is a registered limited liability partnership under Missouri law
- ▲ Net Revenues – \$402 million
- ▲ Founded – 1923
- ▲ International Solutions – BKD is one of the largest U.S. members of Praxity, AISBL, a global alliance of independent firms that work together as a team on projects such as the one you have outlined

Our commitment to you is top-notch solutions delivered in an ethical, sensible and timely manner. We offer the breadth and depth of knowledge to help you with this forensic accounting investigation.

Please see the Appendix for a brief summary of some of our forensic accounting practice fraud investigation services.

International Forensic Accounting Resources

We have an extensive network of international connections and forensic investigators that we intend to use in connection with this project. Our participation in Praxity™, provides a gateway to global forensic accounting solutions.

BKD's involvement in Praxity offers an international alliance of independent accounting firms which provides representation in more than 80 countries from approximately 30,000 personnel, ranking Praxity the eighth largest international accounting alliance worldwide.

We anticipate coordinating international aspects of this investigation with Mazars, our Praxity affiliated firm. Mazars is an international firm with offices in 61 countries and approximately 13,000 professionals around the globe. BKD will be responsible for oversight of the project and its completion according to the FTC's expectations and timeline.

Jim Snyder, managing partner of BKD Forensics & Valuation Services division, serves as the chairperson of the international Praxity Forensics and Valuation Services group. Because of his leadership position with this international alliance, Jim has developed strong working relationships with forensic investigators in key areas where assets are commonly hidden. Relevant to this proposal, Jim has working relationships with investigators in Isle of Man, Hong Kong and various African nations typically spearheaded out of Cape Town, South Africa. This includes an office in Mauritius and coverage in Seychelles. We also have resources in Belize and Latin America we can call upon as needed.



Investigations Not Constrained by National Boundaries

Our Praxity asset tracing team is a global practice with dedicated practitioners around the world working together. We share common standards and procedures in investigations and assignments. We combine the experience of our internationally coordinated asset tracing team with local knowledge and understanding of regulations and legislation, and use the industry specialists across our global practice to provide authoritative and impartial advice on international matters as needed. In many countries, we have professionals versed in local customs and laws, including many that have working relationships with regulators in particular countries.



Praxity has completed a number of high-profile assignments globally, including in countries potentially relevant to this assignment. For example, our United Kingdom team has been investigating an ongoing investment scheme investigation on the Isle of Man. We also have experience dealing with the Isle of Man financial services regulator and the Financial Supervision Commission.

We have included a summary of a few case examples in the Appendix highlighting some of our Praxity-based experience.

Wide Range of Asset Tracing & Recovery Services

Our affiliation through Praxity provides the FTC with a range of cash and asset tracing and recovery services, such as:

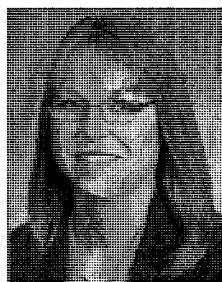
- ▲ Structure and conduct investigations to establish how funds have been applied
- ▲ Trace funds through complex bank account structures, trusts and business networks
- ▲ Compile information on the value, location and control of the assets
- ▲ Discover and track patterns of business activity
- ▲ Maintain evidential integrity essential for successful prosecution or litigation
- ▲ Provide expert testimony

Developing the Investigation Plan

If engaged, we will work closely with you to develop an initial investigation plan to address the FTC's needs. We often take a multi-phased approach to projects such as this, which will allow the FTC to monitor progress and adjust the investigation plan as necessary as it progresses. We will work with you to define your needs for each phase.

We have learned from experience that plans change as new information is discovered; therefore this phased approach is often well received by clients. We would be glad to conduct an initial meeting with the FTC to further discuss our potential approach.

Selected Profiles



**Angela R. Morelock, CPA, ABV, CFE, CFF, Cr.FA®
Partner**

Angela, team leader for BKD Forensics & Valuation Services division, has 15 years of experience providing fraud investigation and prevention, complex litigation support and forensic accounting services for a variety of business clients. She regularly provides consulting and expert witness assistance to attorneys in a variety of litigation matters. Angela and her team have investigated some of the largest fraud cases in the United States of America. Her clients include the FBI, United States Department of Justice and the United States Attorney's Office.

She has been qualified as an expert witness in cases involving criminal and civil fraud, securities fraud, business valuation, acquisition disputes, commercial business damages, funding constitutionality, bankruptcy, fidelity and bonding claim disputes and other financial matters in both federal courts and numerous state level courts around the country. She also has served as an arbitrator in a post-acquisition dispute matters.

Representative cases include a multimillion-dollar securities fraud case involving manipulation of publicly filed financial statements; a nearly \$100 million acquisition dispute; lost profits and damages related to distributorship termination; damages under Federal Sentencing Guidelines related to financial statement manipulations; lost profits and damages related to supplier agreement interruption; business interruption related to property damage; damages related to noncompete violations and damages related to wrongful death.

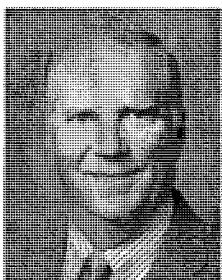


A certified fraud examiner (CFE), certified in financial forensics (CFF), Certified Forensic Accountant® (Cr.FA®) and a Certified Public Accountant (CPA), Angela is responsible for resolving a wide range of allegations of fraud and white-collar crime. She participates in more than 50 hours of continuing education each year and has attended numerous valuation, litigation services, damages and fraud courses offered by the American Institute of Certified Public Accountants (AICPA) and Association of Certified Fraud Examiners (ACFE). Angela has an extensive background in business valuation, and in 1998, she earned the AICPA's Accredited in Business Valuation (ABV) designation, which is granted exclusively to CPAs who demonstrate business valuation expertise and experience.

An avid public speaker, Angela is a frequent lecturer at national conferences and other business group meetings. Her educational sessions on white-collar crime receive high audience ratings. In 2008, Angela was chosen as one of the area's "Most Influential Women" by **Midwest CEO Magazine**. In 2009, Angela was chosen by the **Springfield Business Journal** as one of the area's "20 Most Influential Women."

She is a member of AICPA, ACFE and Missouri Society of Certified Public Accountants.

Angela is a 1993 *summa cum laude* graduate of Missouri State University, Springfield with a B.S. degree in accounting.

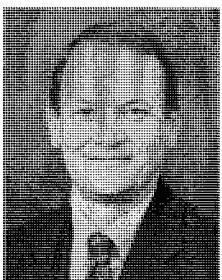


**James A. Snyder, J.D., CFE
Managing Partner**

As managing partner of BKD Forensics & Valuation Services division, Jim provides quality control oversight for litigation-related engagements. He works to assemble the best team of forensic accountants and consultants in BKDnetwork of offices to meet client needs in the areas of expert witness and consulting, electronic data discovery; fraud and risk avoidance and mediation.

He has been actively involved in the practice of law and forensics in several capacities. For five years before he joined BKD in April 2001, Jim was the president and founder of J. A. Snyder and Associates consulting firm. During that time, he was affiliated with Lathrop & Gage, LLP law firm as a civil trial attorney. Before forming his consulting business, he was a partner and managing partner of a regional law firm serving as a trial lawyer and complex business litigation attorney in a large number of business litigation cases throughout the nation.

Jim received a B.S. degree in economics from the University of Kansas, Lawrence, where he graduated with the highest GPA in the economics department in 1977 and received the Jim Boynton award for the most outstanding student in the department. He studied law at the University of Wisconsin, Madison, and received his J.D. degree with honors in 1982. He continued with training in law and economics in post-graduate studies at the London School of Economics, England.



**Jeffrey R. Roberts, CPA, CFE, CFF
Senior Managing Consultant**

Jeffrey, a member of BKD Forensics & Valuation Services division, he works with a wide variety of clients and organizations providing fraud investigation and fraud prevention services. He has investigated allegations of improprieties in a variety of companies and organizations. He also provides support to attorneys on litigation issues that involve accounting, audit and other financial issues and has provided testimony in trial, deposition and grand jury settings.

He has more than 17 years of experience with BKD and for several of those years, worked in audit and assurance services. In addition to being a Certified Public Accountant, Jeffrey is a Certified Fraud Examiner (CFE) and is Certified in Financial Forensics (CFF). He participates in more than 40 hours of continuing professional education each year, including accounting, auditing, fraud detection and investigations.



Jeffrey provides continuing professional education on fraud topics and speaks to colleges, industry groups and professional associations about fraud and fraud prevention. He also previously served as an instructor for BKD Learning & Development department, teaching firmwide courses on fraud to BKD seniors and supervisors.

He is a member of the American Institute of Certified Public Accountants, Missouri Society of Certified Public Accountants and Association of Certified Fraud Examiners. He also is active in the community and is currently chairman of the board for a local not-for-profit that provides grief counseling services for children and families.

Jeffrey is a 1995 *cum laude* graduate of Missouri State University, Springfield, with a B.S. degree in accounting and a minor in criminal justice.

International Team Profiles

We have included selected profile summaries for some of our international team in the Appendix.

Fees

Our fees are based on the hours expended plus charges for travel and a four percent fee to cover costs such as copies, long-distance telephone, postage, overnight shipping, supplies and technology-related items. The primary factor affecting the total fees is the length of time required to assist you. Our present hourly rates, which are subject to annual adjustments, are as follows:

Staff Levels	Hourly Rates
Partner/Director	\$330 to \$420
Senior Managing Consultant	\$250 to \$290
Managing Consultant	\$210 to \$250
Supervising Consultant	\$170 to \$210
Senior Consultant	\$150 to \$170
Staff Consultant	\$130 to \$150

We can provide an overall budget after developing an investigation plan.

Our acceptance of this engagement is subject to completion of our normal client acceptance procedures. Upon acceptance, the actual terms of our engagement will be documented in a separate letter to be signed by you and us. All information contained within this proposal is proprietary and confidential. All statistics, numbers and representative clients presented in this proposal are as of May 31, 2012. © 2013

Appendix – BKD Investigations Overview

FORENSICS & VALUATION SERVICES



experience expertise // Fraud can be devastating for an organization. According to a recent study by the Association of Certified Fraud Examiners, a typical U.S. company loses 7 percent of its annual revenue to fraud. If you suspect fraud in your business, BKD has the personnel and experience to begin a timely investigation, help prevent further loss, analyze the full extent of the fraud and prepare for litigation and recovery. Experience what our expertise can do for you.



FRAUD INVESTIGATION SERVICES

Fraud investigations require knowledgeable and discreet professionals. Whether you suspect employee embezzlement, manipulation of financial statements or other complex fraud schemes, BKD Forensics & Valuation Services (FVS) professionals can help you conduct a successful investigation.

RAPID RESPONSE

We understand time is of the essence when a board of directors or management team decides to investigate suspected improprieties. Unresolved allegations can distract employees and negatively impact productivity and morale. BKD's forensics professionals can quickly deploy to any location to examine and secure documents and computers and take other necessary measures at the outset of an investigation.

INDEPENDENT PROFESSIONALS

Many of our professionals have backgrounds in auditing, law enforcement, law and computer forensics. Because each investigation is different, we provide experts with the

knowledge and experience that best fits your needs.

We take pride in our ability to be an objective and unbiased voice during difficult times. Our independent perspective helps business owners, boards, audit committees and legal counsel make critical decisions that can affect the future of an organization.

LEGAL COUNSEL & LAW ENFORCEMENT SUPPORT

Our professionals frequently assist legal counsel and law enforcement in internal investigations and cases involving complex financial transactions. We can analyze transactions, computer activity and effectively communicate our findings.

ELECTRONIC DATA ANALYSIS

Using cutting-edge data analysis techniques, our trained professionals can analyze large data sets to search for patterns indicative of fraud or irregularities, including suspected accounts payable or payroll fraud schemes. Data analysis may be used as part of a larger fraud investigation or as a stand-alone engagement.

2000 CPAS, ADVISORS & STAFF

Work face to face with one of approximately 2,000 CPAs, advisors and dedicated staff, and **experience round-the-clock commitment** to ideas that help improve performance.

bkd.com



COMPUTER FORENSICS

Our state-of-the-art computer forensics lab stands ready to assist in investigations. In today's electronic environment, analysis of emails, electronic files and websites visited is a critical component of an investigation.

INDUSTRY EXPERTISE

Our professionals have fraud investigation and auditing experience in various industries, such

as manufacturing, banking, health care, government, retail and construction. Our FVS team also is supported by tax, audit and consulting professionals who specialize in a number of different industries.

FRAUD ANALYSIS & CONSULTING

If you find that you've been a victim of fraud, we can help identify weaknesses that allowed the improprieties to occur and provide practical recommendations for helping avoid future fraudulent activity.

HOW DOES OUR EXPERIENCE RELATE TO YOU?

From the initial allegation of fraud through the case disposition, BKD's dedicated FVS team has CPAs and Certified Fraud Examiners who can:

Interview employees

Provide expert testimony

Examine documents

Assist with fidelity bond claims and rapid response

Present findings

Practice confidentiality

Write reports

Provide industry expertise and a dedicated forensics team

Estimate losses



For a complete list of our offices and
subsidiaries, visit [bkd.com](#) or contact:
Jim Snyder // Managing Partner
jsnyder@bkd.com / 781.632.6300

FOR MORE INFORMATION // For more information about BKD, visit [bkd.com](#)

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Appendix – Sample Cases

Case examples

Property investment fund	Hong Kong assets	Israeli Authorities
<p>A partner from Mazars was appointed to trace amounts invested in a property investment fund. A percentage of the funds, totalling approximately €10 million, was to be held in an escrow account by a firm of solicitors on behalf of the fund. The funds were only to be released on the occurrence of certain events. The escrow account was found to be empty - it was believed that a partner of the firm had paid these amounts away.</p> <p>Our investigation showed that the funds, which were received from legitimate sources, were transferred to the escrow account but were then subsequently paid to various beneficiaries who were not the intended recipients of the funds. The payments had been authorised by various employees connected to the individual concerned.</p>	<p>A Mazars partner was appointed as Receiver to enforce a Confiscation Order. Our analysis led to significant recovery rulings relating to two assets; a stately home worth £3million which the defendants had claimed was owned by an independent Hong Kong company and a helicopter. The Hong Kong company issued its own claim to the property and our enquiries identified documents which supported our claim.</p> <p>Following the possession of the property a search was undertaken and previously undeclared jewellery was seized. The police also undertook a search of the premises in view of the defendant's alleged involvement in further criminal activity. Our team was allowed to review all the documentation which had been uplifted and secured valuable evidence as a result.</p>	<p>The Israeli Authorities were investigating the diversion of funds, which should have been invested in property, lent by banks to an Israeli company.</p> <p>It appeared that a complex structure of offshore companies and trusts had been used, ostensibly for tax purposes, but which had the effect of defeating the bank's security and making it difficult to identify the assets comprising the insolvent estates.</p> <p>A team from Mazars was appointed to investigate the circumstances in which these transactions occurred and the flow of funds. Our investigation resulted in assets being identified as well as a common party to the various companies and the property transactions.</p>

1 of 3

Case examples

Money laundering investigation	Trust assets	Egyptian asset tracing
<p>Mazars was engaged by an Industrialist and Politician in Egypt to perform an assessment as to whether a number of transactions and corporate reorganisations constituted money laundering.</p> <p>The work involved detailed cash tracing, analysis of the flow of funds in a complex group structure, consideration of significant transactions such as the acquisition of corporate jets, assessment of fund flows to offshore companies, large unsupported transfers of funds to non-group companies and ascertaining the application of significant cash receipts from dividends. The work included detailed investigations in Cairo.</p>	<p>Our team has worked on a number of cases in which trustees have been accused of misappropriating assets held in offshore trust funds. In one such case, our analysis involved a detailed review of financial records (including bank statements, financial statements, and tax returns) and non-financial records (such as e-mails, legal contracts, and the minutes of board meetings) in order to determine how the amounts held by the trust were used, and the nature and location of the remaining assets.</p> <p>We identified assets worth over £10 million that had been inappropriately purchased by the trustees for their own benefit, rather than for the beneficiaries of the trust.</p>	<p>A Mazars partner acted as Expert tracing the proceeds of US \$50 million of bonds stolen from an Investment Bank by an account executive into Africa.</p> <p>We traced the proceeds of the Bank account which largely flowed into Egypt. We traced the Egyptian receipts into a number of businesses and properties owned by the account executive and / or his associates. The account executive was arrested and tried in Cairo and was found guilty and was given a substantial custodial sentence.</p>

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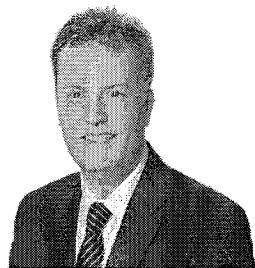
Case examples

Proceeds from property sales	Bogus applications of ownership
<p>We were appointed as Receiver where a Confiscation Order had been made for £5.6 million. Our enquires and analysis of documentation showed that proceeds from property sales had passed to solicitors closely connected to the defendant. These sums were successfully recovered.</p> <p>Large sums were also passed by the defendant's companies to other parties, one of the largest being a loan for £350,000. As the recipient was refusing to repay this loan, proceedings were commenced, following which he and the defendant stated that the recipient had repaid the loan by forwarding the sums to another company, based in Dubai. The evidence produced was contrary to previous statements and did not accord with our analysis. Investigations carried out by Mazars identified that the Dubai company, whilst registered, did not exist.</p>	<p>A £9.5million Confiscation Order was made which a Mazars partner was appointed to enforce. The defendant made attempts to disrupt our work by arranging for bogus third party applications of ownership to be made. We worked closely with the Crown Prosecution Service, presenting evidence gained in respect of certain Spanish properties before the Court which resulted in the solicitor acting for the third party admitting that they were aware that the third party represented the defendant's wife.</p> <p>We prepared a detailed statement outlining the movements of all the properties and the defendant's stance on each. This required analysis of the original prosecution evidence, the defendant's previous statements, the evidence given at trial and at the confiscation hearing, and the material gained during the investigation in Spain.</p>

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Appendix – Selected International Team Member Profiles

Our Mazars United Kingdom Team



Nigel Grummitt

Partner

Forensic & Investigation Services

Nigel has worked on numerous civil litigation and investigation matters, either as expert or advisor accountant, in connection with professional negligence, financial valuations, breach of contract, loss of profits, fraud and transaction disputes. Nigel has extensive experience of fraud investigations and asset tracing assignments across a wide range of sectors in both the UK and abroad, the majority of which have involved significant data management and proactive technical and case management input.

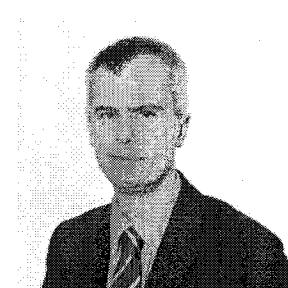


Mark Taylor

Partner

Forensic & Investigation Services

Mark has considerable experience in the dispute resolution arena having specialized as a forensic accountant since 1993. He is a Certified Fraud Examiner and has carried out fraud investigations and asset tracing assignments around the world. Mark has experience of working covertly within organizations as well as performing overt investigations. The fraud investigations which Mark has undertaken are across a broad range of sectors including shipping, international trade, construction and oil and gas.



Stephen Lewis

Partner

Forensic & Investigation Services

Stephen is a Partner in the Forensic and Investigation Services team. He has been appointed in respect of a wide range of investigation cases and has significant experience of heading up multidisciplinary teams on complex investigation matters. This experience includes fraud investigations and asset tracing assignments across a wide range of sectors, including automotive, banking and manufacturing.



Heath Sinclair

Partner

Proceeds of Crime

Heath leads the Proceeds of Crime Team in addition to acting as Administrator, Liquidator and Trustee in Bankruptcy on a wide portfolio of cases. He has a number of years of experience of conducting asset tracing exercises on behalf of various government departments into parties involved in mainly white collar crime; specifically pension and mortgage fraud or money laundering and tax evasion. He has also traced and recovered assets from numerous overseas locations.



James Gilbey

Director

Forensic & Investigation Services

James has considerable experience of providing expert accounting assistance to lawyers, corporates and regulators. James has carried out a number of complex asset tracing investigations, particularly relating to the misuse of funds under the management of trustees. James has also assisted the Financial Services Authority by leading a complex cross border cash tracing exercise related to the misselling of specific investment products.

Annie Chan, Managing Director
Forensic Services, Mazars Hong Kong
Tel: (852) 2909 5589
Email: annie.chan@mazars.hk



Education & skills	Relevant work experiences
<ul style="list-style-type: none"> ▶ Bachelor of Laws, University of London, United Kingdom ▶ LL.M. University of London, United Kingdom ▶ Member of Institute of Chartered Accountants of England & Wales ▶ Fellow of Hong Kong Institute of Certified Public Accountants ▶ Member of the Association of Certified Fraud Examiners, USA ▶ Panel Member, Financial Reporting Review Council, Hong Kong Special Administrative Region ("HKSAR") ▶ Board Member, Deposit Protection Board of HKSAR 	<ul style="list-style-type: none"> ▶ Annie has specialized in restructuring, corporate advisory services, regulatory compliance consulting, internal control review, risk management, corporate governance, forensic accounting and fraud investigation for over 19 years. ▶ Previously, she was Senior Manager, Enforcement at the Securities and Futures Commission. She joined Mazars from a Big Four firm where she was formerly a partner and a managing director. ▶ She has acted as liquidator, receiver and administrator for a variety of companies in Hong Kong and the BVI. She has also acted as trustees in bankruptcy. Many of her previous engagements dealt with cross-border issues, especially those involving financial transactions, merger & acquisition, commercial crime, fraud and assets recovery in China. ▶ She was engaged by SFC in various internal compliance projects, she has also assisted various SFC registrants including brokerages, investment managers, corporate financial advisors and investment bankers in terms of regulatory compliance, forensic investigation and internal control review assignments.
Main clients & sectors	
<ul style="list-style-type: none"> ▶ Securities and Futures Commission, Bank of America, Merrill Lynch, HSBC, Bank of China, UBS, Schroders, Dah Sing Bank, China Life, AIA, Grand Union Insurance Group, Hong Kong Stock Exchange, Industrial and Commercial Bank of China, Emerson, Astra Zeneca, Johnson & Johnson, China Mobile, Henkel ▶ Banks, brokerages, asset management and insurance ▶ Financial services, pharmaceutical, IT and manufacturing industries 	

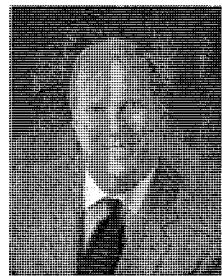
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Relevant work experiences (cont'd)

- She is the joint receiver of a BVI company having substantial assets in PRC, including Shanxi province. She has identified and secured the assets of the company and all its group of subsidiaries in PRC, BVI and Hong Kong. She also conducted investigations into possible dissipation of assets.
- She led a landmark restructuring project in China for the operation of a Taiwan listed company, following an appointment as restructuring administrator by the Chinese court. A "white knight" was identified, the business was successfully restructured and liquidation was avoided.
- She assisted in a probate dispute relating to the estate of a well-known tycoon in Asia. In this assignment, she led the administration of the estate in performing global asset tracing, investigating allegations of dissipation of assets, formulating strategies with legal counsel, collecting evidence and recovering assets for the estate.
- She led a major securities fraud investigation, jointly appointed by the regulator and a local securities dealer to investigate into the activities of an account executive who had misappropriated more than USD2 million from more than 40 clients. The investigation assisted the successful criminal prosecution of the fraudster.
- She led the investigation into a financial scam involving local London gold. The investigation and evidence collected assisted the criminal prosecution of the fraudster. Annie has led numerous engagements for regulators, including leading investigations into the failure of one of the largest securities brokerages in the region with over 6,000 active clients.
- In addition, Annie has prepared expert witness reports involving analysis of suspicious financial transactions, false accounting and provision of false information to regulators. She has also prepared reports on the conduct of company directors for regulators to consider taking legal proceedings on disqualification of directors.
- She provided training and professional advice to banks, financial institutions and multi-national companies on corporate governance, internal control, regulatory compliance updates, code of conduct, risk management and fraud risk awareness training.
- Annie is an accomplished and experienced public speaker. She has made numerous presentations on forensic accounting, fraud investigation, detection and prevention, and on regulatory updates for clients, solicitors, bankers and accountants.
- Annie speaks fluent English, Cantonese and Mandarin.



BKD, LLP Forensics & Valuation Services Division



Jim is the firm wide Managing Partner of BKD's Forensics & Valuation Services, Enterprise Risk Solutions and IT Risk Services divisions. He has more than 30 years of experience in the fields of law, accounting and accounting related disputes. Jim is both a Certified Fraud Examiner ("CFE") and a Juris Doctor ("JD").

BKD is a large national CPA and Consulting firm with offices in 32 locations in the United States.

He has particular expertise serving as a Special Master and Arbitrator in addressing complex commercial disputes issues that involve the interplay of accounting and law. These issues include fraud, complex damages analyses including valuation related issues, post acquisition purchase disputes, accounting malpractice and related cases involving accounting and legal issues.

He has been involved in a number of large national and international projects involving fraud, asset tracing and FCPA issues.

Jim also served as a national service area leader and General Counsel for **BKD, LLP**, one of the top 10 CPA and consulting firms in the United States. His prior experience includes 20 years of experience as an attorney focusing on complex issues involving the interplay of accounting, economics and the law.

Jim's experience in the law included his election to the position of Managing Partner of a prominent regional law firm in the Midwest. He has been active in local, state and national bar associations. He was actively involved early in his legal career in drafting the canons of professional conduct for attorneys which became a model for canons of conduct adopted by bar associations around the country. He received the Collegial Counselor Award from members of both the plaintiff and defense bar based on his reputation of being an effective but fair advocate during his career as a lawyer.

**James A. Snyder
Managing Partner**

**Forensics &
Valuation Services**

**Enterprise Risk
Solutions**

IT Risk Services

jsnyder@bkd.com



BKD, LLP Forensics & Valuation Services Division

James A. Snyder

Court Appointed Special Master

Jim has been specially retained as a court appointed Special Master in state and federal courts to hear, resolve and make recommendations regarding these disputes in a wide range of jurisdictions across the country. These court appointed engagements have included complex damage and valuation issues, fraud, post acquisition disputes involving national and international acquisitions, and a variety of other cases with issues involving the interplay of accounting and legal issues. The most recent of these appointments involved a dispute involving more than 30 international subsidiaries.

He enjoys working with the referring trial judge and counsel for the parties to develop efficient and cost effective ways to address, hear and resolve issues.

Arbitration and Mediation

Jim has handled numerous complex commercial disputes in arbitration and mediation. Where the dispute resolution clause of the contract calls for the use of a panel, he is often called on to serve as the chairperson of arbitration panels addressing these issues. His experience with evidentiary and procedural issues combined with his knowledge and understanding of the underlying accounting issues in dispute place him in a unique position to address these issues and disputes in an efficient manner.

His experience with complex commercial disputes extends to the following industries: railroad, financial services, technology, medical, manufacturing, software, insurance, airline, oil and gas, farming, mining and education.

He has experience with a wide variety of accounting, tax and auditing disputes that arise in the context of commercial disputes, including a specialty in the area of post acquisition disputes and the accounting and legal issues relating to such disputes.

Jim is very proud of his high level of success in the resolution of complex commercial disputes through mediation. He is known for taking innovative and creative approaches to the resolution of these issues and his credibility in dealing with counsel and the company executives.



BKD, LLP Forensics & Valuation Services Division

James A. Snyder

Professional History

- President and founder of J.A. Snyder and Associates Consulting firm
- Civil trial attorney – Lathrop & Gage, LC
- Partner and managing partner – regional law firm

Education

- Post-graduate studies in law and economics, London School of Economics, London, England
- Juris Doctor, with honors, University of Wisconsin, Madison, Wisconsin – 1982
- Bachelor of Science in economics, University of Kansas, Lawrence, Kansas – 1977
- Certified Fraud Examiner (“CFE”)

Curriculum Vitae

NIGEL HEATH SINCLAIR

Partner

Proceeds of Crime Team, Business Recovery Group

Personal Statement

I am a Partner at an international accountants practice that has 18 offices throughout the United Kingdom and offers a complete range of business advisory services and accounting including audit and assurance, tax advisory and compliance, corporate finance and consulting, forensic and investigations and corporate recovery and insolvency. The firm has offices in excess of 50 countries.

With respect to my qualifications and experience, I hold a Bachelor of Commerce degree, 1984, and qualified as a Chartered Accountant in New Zealand in 1988 after successfully completing a graduate training program with one of the big four.

I am a registered Fellow with the Association of Chartered Certified Accountants in the UK and qualified as a Licensed Insolvency Practitioner in 1998. I am also a member of R3, the professional body for Licensed Insolvency Practitioners.

Prior to working with my present firm, which I have been at for over four years, I worked with another panel firm for over 17 years. During my time with this firm I worked on insolvency appointments and Court appointed Receiverships.

I have been taking receivership appointments, since 2000 under the Criminal Justice Act 1988 and Drug Trafficking Act 1994 as well as more recent Proceeds of Crime Act 2002 appointments. I have taken in excess of 70 Criminal Justice Act and Drug Trafficking Act management and enforcement receivership appointments, from applications by the Crown Prosecution Service, Revenue & Customs Prosecutions Office (formerly HM Customs & Excise), Assets Recovery Agency, the Serious Fraud Office and other Law Enforcement agencies. I have been working in this area of law for in excess of 10 years. I therefore have extensive experience in Court appointed receiverships and also non-Court appointed receiverships, liquidation and bankruptcy related appointments.

During my time with my present firm I have created a centre of excellence in our London office and our team consists of 8 full time staff members.

A number of the cases I have been involved with have set precedents on the interpretation of law. One of these cases went to the House of Lords and resulted in my being key to the drafting of the Receivership Guidelines referred to as the Capewell Guidelines. Other matters that have been determined are unsecured creditors and Receivers liens,

Curriculum Vitae

As part of my role I have had to deal with assets in excess of 20 different countries and Receiverships over which I currently act range from cases involving £30,000 of assets to those in excess of £28 million. Each has a diverse variety of issues which require my attention. In a recent case I was required to issue a claim for possession against a solicitor who had unlawfully occupied a Receivership property and defend a counterclaim from him relating to unpaid council rates in respect of the same. Working with my team and the Law Enforcement Financial Investigators I was able to provide evidence to the court which resulted in the solicitor settling the claim in my favour including making substantial payments for my costs and rent outstanding in addition to his funding the rates and his own costs.

In another very high profile case I am appointed to enforce a £26 Million confiscation order in respect of a non-cooperative Defendant with substantial UK and overseas assets. I have successfully defended third party claims against those assets and the case was featured in a recent documentary highlighting the positive effects of my appointment.

A number of my cases involve the management of tenanted properties and with these, as well as other cases, I have been obliged to deal with Defendants who may be un-cooperative or have a history of violence ranging from gun crime to kidnap and attempted murder. In view of this I am well aware of the safety issues which may arise on a case and how these might best be dealt with.

In total I have dealt with cases which contain assets worth hundreds of millions and have paid tens of millions into Court in satisfaction of Confiscation Orders.

**Professional
experience**

2002 – present Partner
Court Appointed Receiver in respect of (currently 34) Criminal Justice Act matters. Management of Proceeds of Crime Team. Standard Insolvency appointments

**Education &
Professional
Qualifications**

BCom (1984)
NZICA (1988)
FCCA (1998)
Joint Insolvency Examination Board (1998)